

**ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
STATEMENT OF CASH RECEIPTS  
AND DISBURSEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**DEPARTMENT OF ADMINISTRATION  
BUREAU OF AUDITS  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5889**



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

**EXECUTIVE SUMMARY**

Our audit report issued in June 1999 for the fiscal year ended June 30, 1998 contained two recommendations:

The Associate Jury Commissioner does not have a policies and procedures manual for use by employees.

All of the Associate Jury Commissioner's records are maintained on a manual basis. Many of the duties within this office are repetitive in nature and could be greatly enhanced through computerization.

Because these recommendations have not been implemented they are recited in the current year findings and recommendations section.

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

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February 26, 2004

Mr. Eugene McMahan  
Associate Jury Commissioner  
Superior Court, Room 304  
250 Benefit Street  
Providence, RI 02903

Dear Mr. McMahan:

We have completed our audit of the Associate Jury Commissioner for the fiscal year ended June 30, 2003 in accordance with Sections 35-7-3 and 35-7-4 of the Rhode Island General Laws.

The findings and recommendations included herein have been discussed with management, and we have considered their comments in the preparation of our report. Section 35-7-4 of the General Laws requires the director of the department audited to respond in writing within 60 days to all recommendations made by the Bureau of Audits. A copy of your reply should also be sent directly to Beverly E. Najarian, Director, Department of Administration; to the Steven M. Constantino, Chairperson of the House Finance Committee; and, to the Honorable Stephen D. Alves, Chairman of the Senate Finance Committee.

Sincerely,

Frank J. Collaro, Jr., CFE, CGFM  
Acting Chief, Bureau of Audits

FJC:pp

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

**INTRODUCTION**

**Objectives, Scope, and Methodology**

The scope of our audit was to review and test the cash transactions for the fiscal year ended June 30, 2003. Our objectives were to determine whether the Associate Jury Commissioner's office is operating in compliance with applicable state laws and established rules and regulations; the accounting systems used are adequate and the procedures followed are efficient and effective; all cash transactions are properly accounted for within the financial accounts and records maintained; controls are in place to sufficiently safeguard and protect assets; and the financial statements at year end are presented fairly.

Our audit was made in accordance with the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors and included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

The findings and recommendations included in this report were based upon our evaluation of tests for compliance with applicable state laws, rules, and regulations; policies and procedures; interviews with personnel; and audit tests and analytical procedures applied to data provided.

**Background**

The Jury Commissioner is appointed by the Governor with the consent of a majority of the Justices of the Superior Court for a three-year term commencing on February 1<sup>st</sup>. The Jury Commissioner may, with written consent of the Presiding Justice, from time to time appoint and remove an Associate Jury Commissioner, an Assistant Jury Commissioner, and such clerks, stenographers and investigators as necessary to discharge those duties imposed by statute.

The Jury Commissioner maintains lists of all individuals qualified to serve on any grand or petit jury in Superior and Family Courts. As part of the selection process, individuals are investigated by reviewing completed questionnaires, initiating written inquiries or conducting personal interviews as deemed necessary in the circumstances. The Jury Commissioner is responsible for the payment of jurors' fees and for maintaining records relating to jury matters.

To facilitate statewide operations of the Office, the Associate Jury Commissioner has been assigned responsibility for jury selection for the grand and petit juries for Newport and Washington Counties and for the grand jury for Kent County. The Jury Commissioner oversees Providence and Bristol Counties and the petit jury for Kent County.



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February 26, 2004

Mr. Eugene McMahan  
Jury Commissioner  
Superior Court, Room 304  
250 Benefit Street  
Providence, RI 02903

We have audited the Statement of Assets and Liabilities arising from the cash transactions of the Associate Jury Commissioner as of June 30, 2003 and the related Statement of Cash Receipts and Disbursements for the year then ended. These financial statements are the responsibility of the Associate Jury Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with *Standards for the Professional Practice of Internal Auditing*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 (page 7), these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Associate Jury Commissioner as of June 30, 2003 and its cash receipts and disbursements for the year then ended, on the basis of accounting described in Note 1 (page 7).

Mr. Eugene McMahan

Page 2

February 26, 2004

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The other financial information included in the Schedule of this report (page 8) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading "Frank J. Collaro, Jr." in a cursive script.

Frank J. Collaro, Jr., CFE, CGFM

Acting Chief, Bureau of Audits

August 13, 1999

FJC:pp

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
STATEMENT OF ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Assets:

Cash

\$ 12,232.00

Liabilities:

Advance from General Fund

\$ 12,232.00

See accompanying notes to financial statements.



ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003

Cash Receipts:

State Advances	\$44,285.13
State Dated Checks	<u>1,125.00</u>

Total Cash Receipts	<u>\$45,410.13</u>
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Cash Disbursements:

Juror Fees:	
Petit Jury	32,985.00
Grand Jury	14,445.00
Check Charges	<u>215.13</u>

Total Cash Disbursements	<u>47,645.13</u>
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Deficiency of Cash Receipts Over Cash Disbursements	(2,235.00)
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Cash Balance, July 1, 2002	<u>14,467.00</u>
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Cash Balance, June 30, 2003	<u><u>\$12,232.00</u></u>
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See accompanying notes to financial statements.

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ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

**NOTE TO FINANCIAL STATEMENTS**

**Note 1 – Significant Accounting Policy**

Basis of Accounting:

The accompanying financial statements have been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles.

Advance From General Fund

The balance in this account represents an advance from the State of Rhode Island's General Fund.

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEARS ENDED JUNE 30, 2002 THRU 1999

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>Total</u>
<u>Cash Receipts</u>					
State Advances	\$ 42,494.38	73,854.23	46,862.92	72,238.78	235,450.31
State Dated Checks	<u>390.00</u>	<u>300.00</u>	<u>960.00</u>	<u>660.00</u>	<u>2,310.00</u>
Total Cash Receipts	<u>42,884.38</u>	<u>74,154.23</u>	<u>47,822.92</u>	<u>72,898.78</u>	<u>237,760.31</u>
<u>Cash Disbursements</u>					
Juror Fees:					
Petit Jury	24,930.00	57,510.00	33,825.00	46,215.00	162,480.00
Grand Jury	18,555.00	21,495.00	18,675.00	26,820.00	85,545.00
Bank Charges	179.38	219.23	182.92	178.78	760.31
Bank Error	<u>-</u>	<u>3.00</u>	<u>-</u>	<u>-</u>	<u>3.00</u>
Total Cash Disbursements	<u>43,664.38</u>	<u>79,227.23</u>	<u>52,682.92</u>	<u>73,213.78</u>	<u>248,788.31</u>
Deficiency of Cash Receipts Over Cash Disbursements	(780.00)	(5,073.00)	(4,860.00)	(315.00)	(11,028.00)
Cash Balance, Beginning	<u>15,247.00</u>	<u>20,320.00</u>	<u>25,180.00</u>	<u>25,495.00</u>	<u>25,495.00</u>
Cash Balance, Ending	\$ <u>14,467.00</u>	<u>15,247.00</u>	<u>20,320.00</u>	<u>25,180.00</u>	<u>14,467.00</u>

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

**FINDINGS AND RECOMMENDATIONS**

**STATUS OF PRIOR AUDIT RECOMMENDATIONS**

The following audit recommendations were identified in our report for the fiscal year ended June 30, 1998, issued June 2, 1999. Because none of our prior audit recommendations were implemented, we have repeated them as current year findings and recommendations in the section that follows.

**Standard Operating Procedures**

1. Develop a standard operating policies and procedures manual to delineate the responsibilities of the Associate Jury Commissioner's office.

Not implemented. (See recommendation 1.)

**Automation**

2. Management should purchase a computer along with the appropriate software to automate many of the routine duties of this office.

Not implemented. (See recommendation 2.)

ASSOCIATE JURY COMMISSIONER  
KENT, WASHINGTON, AND NEWPORT COUNTIES  
FISCAL YEAR ENDED JUNE 30, 2003

**CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

**Standard Operating Procedures**

There are no procedures in place to delineate the duties and responsibilities performed by the Associate Jury Commissioner. The day-to-day duties and responsibilities should be codified into a procedural manual to serve as a reference manual for others who may be required to fulfill the duties of this office.

**Recommendation**

1. Develop a standard operating policies and procedures manual to delineate the responsibilities of the Associate Jury Commissioner's office.

**Office Automation**

All the records of the Associate Jury Commissioner's office are maintained on a manual basis. Many of the duties within this office are repetitive in nature and could be greatly enhanced through computerization. Duties such as juror notification, juror listings, and payments to jurors could be accomplished more economically and efficiently and with much greater detail through the use of computers.

**Recommendation**

2. Management should purchase a computer along with the appropriate software to automate many of the routine duties of this office.